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in opinion

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CONCORD, N.H.

Ralph G. Carpenter, 2nd, Director
Fish and Game Department
34 Bridge Street
Concord, New Hampshire

Dear Mr. Carpenter:

You have requested advice as to the disposition of unused license blanks for 1954. May I refer you to c. 277, Laws of 1955, which amends RSA 214:16 as follows:

"Unused Blanks. Agents shall return to the director, within ten days after the close of the current year, all unused license blanks. The director and agents shall be held responsible to the state for the full face value of all license blanks for which they are chargeable until settlement has been made as above provided. Accounts of the director and agents shall be post audited annually as provided in section 12-a of chapter 23A of the Revised Laws as amended by chapter 121, Laws of 1953."

The 1953 law referred to above placed the responsibility for the post-audit of all state revenue receipts in the Legislative Budget Assistant. The 1955 amendment provides the additional duty of an annual post-audit of this particular account. Therefore, if the account has been post-audited, there would be no further necessity for retaining unused previous blanks, as the question of accountability has been established by said post-audit.

It is my opinion, therefore, that you must, to protect yourself, secure the permission of the Legislative Budget Assistant before destroying unused license blanks. Such permission should be automatic upon completion of the annual post-audit in the future. As far as 1954 blanks are concerned, destruction of those will depend upon approval from the Legislative Budget Assistant.

Very truly yours,

Arthur E. Bean, Jr.
Assistant Attorney General

AEB, Jr./aml